## **FISCAL NOTE**

## HB 2144 - SB 2183

February 3, 1998

**SUMMARY OF BILL:** Exempts certain wireless cable television services from the sales and use tax; makes premium services of such wireless cable television services subject to the amusement tax.

## **ESTIMATED FISCAL IMPACT:**

Decrease State Revenues - \$60,000 Decrease Local Govt. Revenues - \$20,000

Assumes a decrease in state revenues of approximately \$60,000 and a decrease in local government revenues of approximately \$20,000 based upon prior collections from such wireless cable television companies.

Also assumes that no additional tax would be collected from the amusement tax provision in the bill, since sales tax is currently being collected on the premium services at a rate equal to the amusement tax.

## **CERTIFICATION:**

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

James A. Davenport, Executive Director

James a. Dovenson